



# State of New Hampshire Department of Revenue Administration

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MUNICIPAL AND PROPERTY  
DIVISION  
James P. Gerry  
Director

Lindsey M. Stepp  
Commissioner  
  
Carolynn J. Lear  
Assistant Commissioner

Samuel T. Greene  
Assistant Director

December 16, 2019

Town of Greenland  
ATTN: Board of Selectmen  
PO Box 100  
Greenland, NH 03840-0100

RE: 2018 Assessment Review

Honorable Members of the Board of Selectmen:

The New Hampshire Department of Revenue Administration has completed its review of the Town of Greenland's assessments required by RSA 21-J: 11-a. The Department has considered the degree to which assessments in Greenland achieved substantial compliance with applicable statutes and rules. The Department considered compliance with the six assessment areas specifically identified in RSA 21-J: 11-a, and RSA 21-J: 14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board (ASB) by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year, either by an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) shall be produced.

TDD Access: Relay NH 1-800-735-2964

*Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.*

In accordance with RSA 21-J: 11-a, II, the Department shall report its findings to the ASB and the municipality. This letter constitutes our report.

After completing its review, the Department has determined that the Town of Greenland is not in substantial compliance with applicable assessing statutes and rules as identified in RSA 21-J: 11-a, I and RSA 21-J: 14-b, I(c) because it has not met one or more of the standards adopted by the ASB pursuant to N.H. Administrative Rule ASB 102.02. See Standards for Monitoring of Local Assessing Practices by the Department of Revenue Administration Adopted by the Assessing Standards Board May 11, 2018 (the ASB Standards).

The ASB standards not met include:

ASB III, B.2. Assessments as of April 1, 2018. Two samples of newly constructed homes were inaccurately measured.

ASB III, C.1a. Credits. Two samples had applicants listed under a trust with no PA-33 on file.

Attached please find the Department's worksheets indicating areas that should be addressed.

Prior to the release of this report to the ASB you have an opportunity to respond to the findings in this report. Please let us know within 30 days if you have a response to this letter.

We would like to thank you and the staff members who assisted the Department for working with us in an understanding and cooperative manner.

Your next Assessment Review is scheduled for 2023. Should you be interested in changing your Assessment Review year, such a request may be approved so long as the time between reviews does not exceed five years.

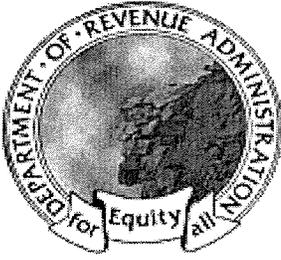
If you have any questions, feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "James Gerry", with a long horizontal flourish extending to the right.

James Gerry, Director  
Municipal and Property Division

cc: Assessing Standards Board  
File



**NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL and PROPERTY DIVISION**

**INVENTORY PROGRAM COVER SHEET APRIL 1, 2018**

**ASB III, B. 2. and 3.**

Name of Municipality:

Greenland
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**B2-90% of PRCs sampled should reflect assessments as of April 1. RSA 74:1**

**B3-Revised Inventory program that addresses compliance with RSA 75:8**

Municipality of Greenland in the category of ASSESSMENTS as of April 1, and REVISED INVENTORY PLAN:

	B2	B3
Met Standard		X
Did Not Meet Standard	X	

Comments:

DRA Appraiser Signature:

Steve Griffin
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Date:

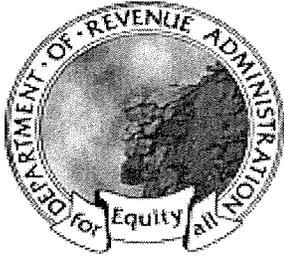
10/1/19
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DRA Supervisor Initials:

AD
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Date:

12/10/19
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NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL and PROPERTY DIVISION

ASSESSMENTS as of April 1, 2018

ASB III, B. 2.

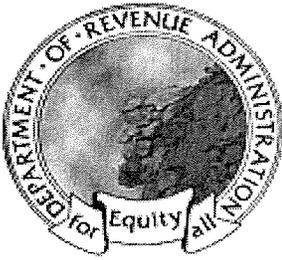
Name of Municipality: Greenland

Date of Review:

9/7/2018

Assessments RSA 74:1

<u>Sample Number:</u>	<u>Parcel ID:</u>	<u>Values Reflect April 1:</u>
1	R10-14	Yes
2	R10-30V	Yes
3	R11-3A	Yes
4	R11-49	Yes
5	R15-2	Yes
6	R16-7A	Yes
7	R18-42	Yes
8	R4-2G	Yes
9	R6-26A	Yes
10	R6-3H	Yes
11	R7-25A	Yes
12	U4-25A	Yes
13	U7-10-AN	Yes
14	U7-10-CJ	Yes
15	U7-10-CT	No
16	U7-10-DB	No



NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL and PROPERTY DIVISION

ASSESSMENTS as of April 1, 2018

ASB III, B. 2.

Name of Municipality:	Greenland	Date of Review:	9/7/2018
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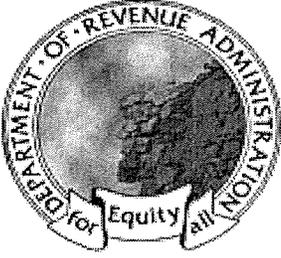
Assessments RSA 74:1

<u>Sample Number:</u>	<u>Parcel ID:</u>	<u>Values Reflect April 1:</u>
17	U9-43	Yes

Comments:

Sample #15 - Wood deck on rear of home 12x14 not 14x14. Sample #16 - 4x32 BAS on left side of sketch not noted on card.

DRA Appraiser Signature:	Steve Griffin	Date:	10/1/2019
DRA Supervisor Initials:	AD	Date:	12/16/19



NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL and PROPERTY DIVISION

CREDITS COVER SHEET APRIL 1, 2018

ASB III, C. 1.a

Name of Municipality:	Greenland
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Total Parcels Sampled	32
Unacceptable Samples	2
Acceptable Samples	30
Percent of Acceptable Samples (Minimum 95%)	93.8%

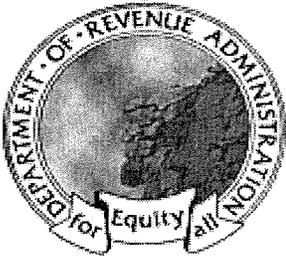
Municipality of Greenland In the Category of CREDITS:

Met Standard	<input type="checkbox"/>
Did Not Meet Standard	<input checked="" type="checkbox"/>

Comments:

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DRA Appraiser Signature:	Steve Griffin	Date:	1/3/19
DRA Supervisor Initials:	AD	Date:	12/10/19



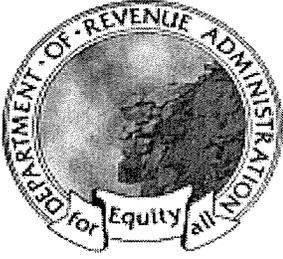
**NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL and PROPERTY DIVISION**

**CREDITS WORKSHEET as of April 1, 2018**

ASB III, C. 1. a

<b>Name of Municipality:</b>	Greenland	<b>Date of Review:</b>	1/3/2019
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Sample Number	Parcel ID	Credit Type	Application Timely filed, completed, and signed by the applicant.	Application Approved by the Assessor (s)	If applicant is listed under a trust, is a PA-33 Form filed	Year Last Review	Results
1	OR--11	Veteran's	Yes	Yes	N/A	2017	Met Standard
2	OR--16	Veteran's	Yes	Yes	N/A	2018	Met Standard
3	OR--2	Veteran's	Yes	Yes	N/A	2017	Met Standard
4	OR--22	Veteran's	Yes	Yes	N/A	2017	Met Standard
5	OR--24	Veteran's	Yes	Yes	Yes	2017	Met Standard
6	OR--25	Veteran's	Yes	Yes	Yes	2018	Met Standard
7	OR--28	Veteran's	Yes	Yes	N/A	2018	Met Standard
8	OR--35	Veteran's	Yes	Yes	Yes	2017	Met Standard
9	OR--41	Veteran's	Yes	Yes	N/A	2017	Met Standard
10	OR--43	Veteran's	Yes	Yes	N/A	2017	Met Standard
11	OR--43	Veteran's	Yes	Yes	Yes	2017	Met Standard
12	OR--43	Surviving Spouse	Yes	Yes	N/A	2017	Met Standard
13	OR--46	All Veteran's	Yes	Yes	Yes	2017	Met Standard
14	OR--4A	Veteran's	Yes	Yes	No	2017	Did Not Meet Standard
15	OR--56	Veteran's	Yes	Yes	N/A	2017	Met Standard
16	OR--6	Surviving Spouse	Yes	Yes	N/A	2018	Met Standard
17	OR--61	Veteran's	Yes	Yes	N/A	2018	Met Standard
18	OR--8	Veteran's	Yes	Yes	N/A	2018	Met Standard
19	OR--8Q	Veteran's	Yes	Yes	N/A	2017	Met Standard



**NH DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPAL and PROPERTY DIVISION**

**CREDITS WORKSHEET as of April 1, 2018**

ASB III, C. 1. a

<b>Name of Municipality:</b>	Greenland	<b>Date of Review:</b>	1/3/2019
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Sample Number	Parcel ID	Credit Type	Application Timely filed, completed, and signed by the applicant.	Application Approved by the Assessor (s)	If applicant is listed under a trust, is a PA-33 Form filed	Year Last Review	Results
20	OR--9E	Veteran's	Yes	Yes	N/A	2018	Met Standard
21	OU--10BD	Veteran's	Yes	Yes	N/A	2017	Met Standard
22	OU--10BH	Veteran's	Yes	Yes	N/A	2016	Met Standard
23	OU--10Y	Veteran's	Yes	Yes	N/A	2017	Met Standard
24	OU--13	All Veteran's	Yes	Yes	Yes	2017	Met Standard
25	OU--13	Veteran's	Yes	Yes	N/A	2018	Met Standard
26	OU--23	Veteran's	Yes	Yes	Yes	2018	Met Standard
27	OU--39	All Veteran's	Yes	Yes	N/A	2017	Met Standard
28	OU--47	Surviving Spouse	Yes	Yes	No	2018	Did Not Meet Standard
29	OU--48	Veteran's	Yes	Yes	N/A	2017	Met Standard
30	OU--54	Veteran's	Yes	Yes	Yes	2017	Met Standard
31	OU--57	Veteran's	Yes	Yes	N/A	2017	Met Standard
32	OU--7	Veteran's	Yes	Yes	N/A	2017	Met Standard

**Comments:**

Samples #14 & 28 are listed under a trust with no PA-33 form on file.

<b>DRA Appraiser Signature:</b>	Steve Griffin	<b>Date:</b>	1/3/2019
<b>DRA Supervisor Initials:</b>	AD	<b>Date:</b>	12/10/19